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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. : 10/050,545 Confirmation No. : 7871
Applicant : Keita INOUE, et al.
Filed : January 18, 2002
TC/A.U. : 3726
Examiner : Irene Rosenbaum
Docket No. : 037083.44903DV
Customer No. : 23911
Title : Heat-Resistant Assembly to Protecting Boiler Tubes and
Method of Assembling Same

REPLY TO NOTICE OF NON-COMPLIANT AMENDMENT

Mail Stop **AMENDMENT**
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Responsive to the Notice of Non-Compliant Amendment mailed August 27, 2004 in the above-identified application, submitted herewith is a listing of claims complying with the requirements of 37 C.F.R. §1.121(h).

The **Listing of Claims** begins on page 2 of this document.

Remarks begin on page 4 of this document.